



**Lourdes A. Leon Guerrero**  
Governor  
**Joshua F. Tenorio**  
Lieutenant Governor

FILE COPY

**Department of Administration**  
(DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
(UFISINAN DIREKTOT)

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**Edward M. Birn**  
Director  
**Edith C. Pangelinan**  
Deputy Director

April 17, 2019

The Honorable Tina Muña Barnes  
Speaker  
*I Mina Trentai Singko Na Liheslaturan Guahan*  
163 Chalan Santo Papa  
Hagatna, Guam 96910

Speaker Tina Rose Muña Barnes

APR 18 2019

Time 9:57 ( ) AM ( ) PM

Received By. [Signature]

**RE: Guam Fire Department Revolving Fund**

*Buenas yan Hafa Adai Madam Speaker:*

Pursuant to Title 10 Chapter 72 §72106 of the Guam Code Annotated, we are submitting the Guam Fire Department Revolving Fund (FLAME) Report for the Second (2<sup>nd</sup>) Quarter of Fiscal Year 2019.

Should you have any further questions or concerns, please contact Michael D. Cabral at 475-1144.

*Si Yu'os Maase!*

*Sensaramente,*

*[Signature]*  
Edward Birn  
Director

Attachment

**Government of Guam  
Special Revenue Funds  
Balance Sheet**

**UNAUDITED**

as of  
3/31/2019  
FY2019

AS/400 Fund Number

231

GFD  
Revolving  
Fund

**ASSETS**

Cash and cash equivalents	-
Investments	-
Receivables, net:	
Taxes	-
Federal agencies	-
Other	-
Due from other funds	515,009
Due from private purpose trust funds	-
Due from component units	-
Inventories	-
Deposits and other assets	-
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Total assets	515,009
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**LIABILITIES AND FUND BALANCES  
(DEFICIT)**

Liabilities:	
Accounts payable	-
Accrued payroll and other	-
Due to other funds	-
Due to component units	-
Deferred revenue	-
Provision for tax refunds	-
Deposits and other liabilities	-
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Total liabilities	-
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**Fund balances (deficit):**

Restricted	-
Committed	-
Assigned	486,630
Unassigned	28,379
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Total fund balances (deficit)	515,009
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Total liabilities and fund balances (deficit)	515,009
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**Government of Guam**  
**Special Revenue Funds**  
**Statement of Revenues, Expenditures by Function and Changes in Fund Balances (Deficits)**

		as of 3/31/2019 FY2019
AS/400 Fund Number		GFD Revolving Fund
Revenues:		
Taxes:		
Property		-
Hotel		-
Liquid fuel		-
Tobacco		-
Alcoholic beverages		-
Passenger Inspection Fees		-
Sales, licenses, fees and permits		413,518
Passport fees		-
Use of money and property		-
Federal contributions		-
Other		-
Total revenues		413,518
Expenditures by Function:		
Current:		
General government		-
Protection of life and property		182,615
Public education		-
Public health		-
Non Appropriated Fund		-
Total expenditures		182,615
Excess (deficiency) of revenues over (under) expenditures		230,903
Other financing sources (uses):		
Transfers in from General Fund		-
Transfers out to other funds		-
Total other financing sources (uses), net		-
Net change in fund balances (deficits)		230,903
Fund balances (deficits) at beginning of year		284,106
Fund balances (deficits) at end of year		515,009